



Trustees' Financial Summary

FY2015-16

Submit ID: 0577-45128309

31 Mineral County

0577 Alberton K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Arra Rausch **Phone #:** (406) 722-4413

(Signature)

(Date)

Chair, Board of Trustees: Andrew Knapp

(Signature)

(Date)

County Superintendant Mary Yarnall

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Quality Schools Facility Grant	STATE	QSPL-15-0039	NA
002	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A152660	84.358A
003	Blackfoot Grant	LOCAL		
004	Fish, Wildlife and Parks	LOCAL		
005	Travel Reimb	STATE		
006	PEAK Grant	LOCAL		
007	Title IV, Part B, 21st Century	FEDERAL	03105791716	84.287
009	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	03105771416	84.367
010	Garden Grant	LOCAL		
011	Services for Significant Needs Students	STATE	3105777616P11	State
016	Vo Ed Tech Ed/Industrial Arts	STATE	0577-16	State
017	Vo Ed Carl Perkins Basic Grant	FEDERAL	03105778116	84.048A
018	Title I, Part A, Improving Basic Programs	FEDERAL	03105773216	84.010A
033	MEC Grant	LOCAL	none	
034	Allegiance	LOCAL	none	
036	Medicaid	STATE	0000208117	State
041	IDEA Part B (Trans from Coop)	FEDERAL	3296987716	84.027A
046	William E Sears Foundation Scholarship	LOCAL		
047	Al Manuel Scholarship Fund	LOCAL		
048	Miscellaneous State Grant	STATE	Gov Leadership	State
049	Playground Grant	LOCAL		
050	Wal-Mart Grant-Special Ed	LOCAL		

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	166,757.85	195,579.31	213,325.14	69.92
02	Taxes Receivable - Real and Personal (120-149)	23,753.52	3,777.24	2,754.68	
03	Taxes Receivable - Protested (150-159)	762.10	128.42	77.30	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				3,551.45
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	191,273.47	199,484.97	216,157.12	3,621.37
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)		4,521.21		
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		4,521.21		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	24,515.62	3,905.66	2,831.98	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				3,551.45
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	166,757.85	191,058.10	213,325.14	69.92
52	TOTAL FUND BALANCE/EQUITY	166,757.85	191,058.10	213,325.14	3,621.37
53	TOTAL LIABILITIES AND FUND BALANCE	191,273.47	199,484.97	216,157.12	3,621.37

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,213.98	171,571.87	70,567.75	96,921.11
02	Taxes Receivable - Real and Personal (120-149)	408.24			1,194.87
03	Taxes Receivable - Protested (150-159)	2.34			26.04
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,624.56	171,571.87	70,567.75	98,142.02
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)		18,012.53		
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		18,012.53		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	410.58			1,220.91
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	7,213.98	153,559.34	70,567.75	96,921.11
52	TOTAL FUND BALANCE/EQUITY	7,213.98	153,559.34	70,567.75	96,921.11
53	TOTAL LIABILITIES AND FUND BALANCE	7,624.56	171,571.87	70,567.75	98,142.02

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,166.35			10,284.37
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,166.35			10,284.37
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,166.35			10,284.37
52	TOTAL FUND BALANCE/EQUITY	4,166.35			10,284.37
53	TOTAL LIABILITIES AND FUND BALANCE	4,166.35			10,284.37

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,513.31			
02	Taxes Receivable - Real and Personal (120-149)	1,229.76			
03	Taxes Receivable - Protested (150-159)	39.02			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	3,782.09			
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,268.78			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,513.31			
52	TOTAL FUND BALANCE/EQUITY	2,513.31			
53	TOTAL LIABILITIES AND FUND BALANCE	3,782.09			

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		18,831.73		
02	Taxes Receivable - Real and Personal (120-149)		2,347.85		
03	Taxes Receivable - Protested (150-159)		16.23		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		21,195.81		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		2,364.08		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		18,831.73		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		18,831.73		
53	TOTAL LIABILITIES AND FUND BALANCE		21,195.81		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			22,187.78	25,029.59
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			22,187.78	25,029.59
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			22,187.78	25,029.59
52	TOTAL FUND BALANCE/EQUITY			22,187.78	25,029.59
53	TOTAL LIABILITIES AND FUND BALANCE			22,187.78	25,029.59

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	53,301.81	112,444.42		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	53,301.81	112,444.42		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)	53,301.81	112,444.42		
35	TOTAL LIABILITIES	53,301.81	112,444.42		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	53,301.81	112,444.42		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	263,024.96	279,714.08
1114	District Levy - Pers Prop/Mobile Homes	201,461.44	186,055.24
1190	Penalties and Interest on Taxes	2,533.58	2,038.03
1510	Interest Earnings	1,234.46	1,799.74
1900	Other Revenue from Local Sources	0.00	302.10
3110	Direct State Aid	596,829.48	616,928.74
3111	Quality Educator	58,257.34	54,334.30
3112	At Risk Student	8,645.07	8,488.01
3113	Indian Education For All	3,182.40	3,215.52
3114	American Indian Achievement Gap	1,000.00	1,230.00
3115	State Spec Ed Allowable Cost Pymt to Districts	25,384.41	22,377.60
3116	Data For Achievement	2,340.00	3,080.00
3118	Natural Resource Development	4,253.10	6,926.01
3120	State Guaranteed Tax Base Aid	203,847.94	236,946.25
3444	State School Block Grant	83,360.36	83,360.36
3446	SB96 Block Grant Reimbursement	2,620.95	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,457,975.49	1,506,795.98

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	649,724.37	569,575.59
			2XX Personal Services - Employee Benefits	146,140.23	173,052.71
			3XX Purchased Professional and Technical Services	160.00	7,027.00
			4XX Purchased Property Services	300.00	1,022.62
			5XX Other Purchased Services	3,079.04	2,551.89
			6XX Supplies and Materials	50,626.31	59,549.33
			7XX Property and Equipment Acquisition	0.00	11,013.00
			810 Dues and Fees	4,641.50	6,152.50
			8XX Other Expenditures	327.00	159.00
		21XX Support Services - Students			
			3XX Purchased Professional and Technical Services	12,451.00	12,825.00
			6XX Supplies and Materials	283.63	232.73
		222X Educational Media Services			
			1XX Personal Services - Salaries	38,861.17	38,526.20
			2XX Personal Services - Employee Benefits	13,554.00	12,540.16
			5XX Other Purchased Services	0.00	20.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	2,410.56	2,869.27
			810 Dues and Fees	1,492.49	1,367.95
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	7,642.50	7,860.00
			2XX Personal Services - Employee Benefits	6,890.00	4,704.24
			3XX Purchased Professional and Technical Services	11,303.75	16,583.00
			4XX Purchased Property Services	206.00	296.66
			5XX Other Purchased Services	4,158.31	5,301.68
			6XX Supplies and Materials	354.00	883.50
			810 Dues and Fees	2,945.00	810.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	89,185.27	98,175.19
			2XX Personal Services - Employee Benefits	19,451.00	21,832.00
			5XX Other Purchased Services	1,923.70	1,660.88
			6XX Supplies and Materials	355.70	665.32
			810 Dues and Fees	905.00	500.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	22,117.56	23,715.02
			2XX Personal Services - Employee Benefits	7,000.00	7,670.56
			3XX Purchased Professional and Technical Services	0.00	3,500.00
			5XX Other Purchased Services	1,817.62	524.62
			6XX Supplies and Materials	545.05	761.71
			810 Dues and Fees	92.00	3,125.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	33,800.55	42,671.40
			2XX Personal Services - Employee Benefits	3,133.00	1,760.97
			3XX Purchased Professional and Technical Services	0.00	2,451.63
			4XX Purchased Property Services	43,411.34	44,439.75
			5XX Other Purchased Services	10,248.68	15,216.44
			6XX Supplies and Materials	41,855.50	49,215.44
			7XX Property and Equipment Acquisition	0.00	8,513.00
			810 Dues and Fees	871.88	340.98
			8XX Other Expenditures	0.00	630.90
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	35,668.05	64,711.98
			2XX Personal Services - Employee Benefits	10,300.00	7,130.88
			5XX Other Purchased Services	113.99	0.00
			6XX Supplies and Materials	228.46	3,087.13
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	19,300.62	15,299.53



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	316 Data For Achievement				
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	2,340.00	3,080.00
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		1XX	Personal Services - Salaries	15,768.00	16,494.00
		2XX	Personal Services - Employee Benefits	5,300.00	5,450.00
		5XX	Other Purchased Services	61.00	0.00
		6XX	Supplies and Materials	17,186.97	4,554.76
	710 School Sponsored Extracurricular Activities				
	34XX Extracurricular - Activities				
		1XX	Personal Services - Salaries	15,119.22	16,631.75
		3XX	Purchased Professional and Technical Services	500.00	68.00
		4XX	Purchased Property Services	0.00	69.36
		5XX	Other Purchased Services	1,074.44	214.06
		6XX	Supplies and Materials	1,427.78	440.85
		810	Dues and Fees	0.00	500.00
	720 School Sponsored Athletics				
	35XX Extracurricular - Athletics				
		1XX	Personal Services - Salaries	74,011.93	62,861.31
		3XX	Purchased Professional and Technical Services	6,935.00	1,406.00
		4XX	Purchased Property Services	0.00	892.38
		5XX	Other Purchased Services	6,629.92	2,355.12
		6XX	Supplies and Materials	18,647.16	15,711.54
		810	Dues and Fees	3,110.00	2,870.00
	910 Food Services				
	31XX Food Services				
		2XX	Personal Services - Employee Benefits	6,266.00	6,866.16
		4XX	Purchased Property Services	1,988.00	65.00
		5XX	Other Purchased Services	457.00	0.00
		6XX	Supplies and Materials	16,836.66	20,762.03
		810	Dues and Fees	148.00	143.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,493,682.91</u>	<u>1,513,959.68</u>



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					173,921.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,506,795.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,513,959.68	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					166,757.85	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 10
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	74,629.98	42,097.13
	1114 District Levy - Pers Prop/Mobile Homes	64,243.46	28,800.62
	1190 Penalties and Interest on Taxes	680.77	517.88
	1510 Interest Earnings	1,187.85	1,777.59
	2220 County On-Schedule Trans Reimb	15,128.42	12,479.27
	3210 State On-Schedule Trans Reimb	17,025.67	12,479.27
	3444 State School Block Grant	3,936.25	3,936.25
	3446 SB96 Block Grant Reimbursement	675.51	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		177,507.91	102,088.01

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	7,500.00	7,860.00
			2XX	Personal Services - Employee Benefits	0.00	7,726.50
		25XX	Support Services - Business			
			1XX	Personal Services - Salaries	24,244.56	26,956.03
			2XX	Personal Services - Employee Benefits	8,045.81	0.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	8,569.28	11,577.58
			2XX	Personal Services - Employee Benefits	2,728.00	1,217.97
			5XX	Other Purchased Services	4,232.00	0.00
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	35,206.58	36,926.38
			2XX	Personal Services - Employee Benefits	7,468.09	5,332.24
			4XX	Purchased Property Services	6,130.67	6,906.04
			5XX	Other Purchased Services	17,273.29	17,759.01
			6XX	Supplies and Materials	15,072.60	13,798.17
			810	Dues and Fees	714.38	1,395.63
			8XX	Other Expenditures	305.00	0.00
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	738.15	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				138,228.41	137,455.55	



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					226,425.64	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					102,088.01	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					137,455.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					191,058.10	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 11
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	28,837.16	32,914.32	
	1114 District Levy - Pers Prop/Mobile Homes	22,137.50	21,977.02	
	1190 Penalties and Interest on Taxes	255.18	225.38	
	1510 Interest Earnings	1,303.19	1,496.14	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		52,533.03	56,612.86	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11
PRC	Program	Function	Object	2015 Value 2016 Value
	1XX Regular Education Programs - Elementary/Secondary			
	27XX Student Transportation Services			
		7XX Property and Equipment Acquisition		89,500.00 0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				89,500.00 0.00

Schedule Of Changes Worksheet				Fund Code 11
Beginning Fund Balance				156,712.28 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				56,612.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				213,325.14 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 12
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	16.23	21.01	
	1611 National School Lunch Program	10,171.05	1,523.05	
	3220 State Food Services Match	0.00	204.54	
	4550 Federal Child Nutrition	53,335.46	67,103.23	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		63,522.74	68,851.83	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	460 Fresh Fruit And Vegetable				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	0.00	231.53
		31XX Food Services			
			6XX Supplies and Materials	0.00	3,796.74
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	40,482.26	45,092.47
			4XX Purchased Property Services	395.00	2,137.00
			5XX Other Purchased Services	350.00	731.10
			6XX Supplies and Materials	23,079.32	22,140.42
			810 Dues and Fees	180.37	85.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				64,486.95	74,214.26

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						9,875.94 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						68,851.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						74,214.26 (3)
Increase/Decrease of Reserve for Inventories						
This Year	3,551.45	Less Last Year	4,443.59	(4a)	-892.14	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						-892.14 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						3,621.37 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,609.88	5,306.51
	1114 District Levy - Pers Prop/Mobile Homes	3,632.70	3,588.97
	1190 Penalties and Interest on Taxes	13.17	32.25
	1510 Interest Earnings	68.69	72.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,324.44	9,000.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	8,717.19	9,120.16
			5XX Other Purchased Services	1,101.81	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				9,819.00	9,120.16

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	7,333.62	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	9,000.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	9,120.16	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,213.98	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	859.52	1,510.37
	2240 County Retirement Distribution	222,491.26	153,215.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		223,350.78	154,725.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	108,475.17	95,754.36	
	222X	Educational Media Services				
		2XX	Personal Services - Employee Benefits	6,011.45	6,287.56	
	23XX	Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	2,455.05	2,569.53	
	24XX	Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	14,652.56	16,269.90	
	25XX	Support Services - Business				
		2XX	Personal Services - Employee Benefits	6,779.21	6,874.55	
	26XX	Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	5,716.23	8,120.83	
	27XX	Student Transportation Services				
		2XX	Personal Services - Employee Benefits	4,806.71	4,647.60	
	280	Special Education - Local and State				
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	7,019.90	11,891.62	
	62XX	Resources Transferred to Other School Districts or Cooperatives				
		920	Resources Transferred to Other School Districts or Cooperatives	4,509.17	3,127.95	
	390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction				
		2XX	Personal Services - Employee Benefits	2,557.56	2,691.84	
	710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	2,252.35	2,452.19	
	720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics				
		2XX	Personal Services - Employee Benefits	11,081.69	9,556.77	
	910	Food Services				
	31XX	Food Services				
		2XX	Personal Services - Employee Benefits	6,807.12	6,846.81	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>183,124.17</u>	<u>177,091.51</u>
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					175,925.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					154,725.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					177,091.51	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					153,559.34	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
001	Quality Schools Facility Grant	
	3720 Quality Schools Facility Grant Program	8,248.00
002	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	1,053.00
003	Blackfoot Grant	
	1900 Other Revenue from Local Sources	721.97
005	Travel Reimb	
	3290 State - Other State Grants	86.74
007	Title IV, Part B, 21st Century	
	4340 Title IV, Part B, 21st Century Community Learning Centers	108,397.00
009	Title II, Part A, Teacher/Principal Train/Recruit	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	21,436.00
011	Services for Significant Needs Students	
	3610 Services for Significant Needs Students	3,375.00
016	Vo Ed Tech Ed/Industrial Arts	
	3900 State Career & Technical Ed Entitlement	3,789.00
017	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	3,087.00
018	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	67,831.00
033	MEC Grant	
	1900 Other Revenue from Local Sources	3,000.00
034	Allegiance	
	1900 Other Revenue from Local Sources	1,153.94
036	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	85,677.76
041	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	14,971.00
048	Miscellaneous State Grant	
	1900 Other Revenue from Local Sources	150.00
049	Playground Grant	
	1920 Contributions/Donations from Private Sources	52,040.44
050	Wal-Mart Grant-Special Ed	
	1900 Other Revenue from Local Sources	2,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		377,517.85



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
002	Title VI, Part B, Subpart 1, Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		903.00
			2XX Personal Services - Employee Benefits		150.00
			002 Subtotal		1,053.00
003	Blackfoot Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		5,469.79
			003 Subtotal		5,469.79
004	Fish, Wildlife and Parks				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		199.45
			004 Subtotal		199.45
005	Travel Reimb				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		34.08
			005 Subtotal		34.08
006	PEAK Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			5XX Other Purchased Services		686.00
			006 Subtotal		686.00
007	Title IV, Part B, 21st Century				
	434	Title IV, Part B, 21st Century Community Learning Centers			
		1XXX	Instruction		
			1XX Personal Services - Salaries		36,497.75
			2XX Personal Services - Employee Benefits		5,446.66
			5XX Other Purchased Services		2,277.95
			6XX Supplies and Materials		22,513.65
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			930 Federal/State Grant Resources Transferred to Other Districts or Cooperatives		41,660.99
			007 Subtotal		108,397.00
009	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		18,000.00
			2XX Personal Services - Employee Benefits		3,436.00
			009 Subtotal		21,436.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
010	Garden Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		35.01
			010 Subtotal		35.01
011	Services for Significant Needs Students				
	361 Services for Significant Needs Students				
	1XXX Instruction				
		1XX	Personal Services - Salaries		2,902.00
		2XX	Personal Services - Employee Benefits		473.00
			011 Subtotal		3,375.00
016	Vo Ed Tech Ed/Industrial Arts				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		5XX	Other Purchased Services		2,374.38
		6XX	Supplies and Materials		1,414.62
			016 Subtotal		3,789.00
017	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
		5XX	Other Purchased Services		500.00
		6XX	Supplies and Materials		2,587.00
			017 Subtotal		3,087.00
018	Title I, Part A, Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
		1XX	Personal Services - Salaries		40,070.04
		2XX	Personal Services - Employee Benefits		18,558.36
		3XX	Purchased Professional and Technical Services		1,500.00
		5XX	Other Purchased Services		4,858.51
		6XX	Supplies and Materials		2,844.09
			018 Subtotal		67,831.00
033	MEC Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX	Supplies and Materials		643.21
			033 Subtotal		643.21



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
034	Allegiance				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		810	Dues and Fees		782.00
			034 Subtotal		782.00
036	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
	21XX	Support Services - Students			
		3XX	Purchased Professional and Technical Services		85,677.76
			036 Subtotal		85,677.76
041	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		12,838.00
		2XX	Personal Services - Employee Benefits		2,133.00
			041 Subtotal		14,971.00
048	Miscellaneous State Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		150.00
			048 Subtotal		150.00
049	Playground Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		428.67
			049 Subtotal		428.67
050	Wal-Mart Grant-Special Ed				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,978.91
			050 Subtotal		1,978.91
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					320,023.88



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31 Mineral County

0577 Alberton K-12 Schools

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					13,073.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					377,517.85 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					320,023.88 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					70,567.75 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Quality Schools Facility Grant	8,248.00	0.00	8,248.00
002 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	1,053.00	1,053.00	0.00
003 Blackfoot Grant	721.97	5,469.79	-4,747.82
004 Fish, Wildlife and Parks	0.00	199.45	-199.45
005 Travel Reimb	86.74	34.08	52.66
006 PEAK Grant	0.00	686.00	-686.00
007 Title IV, Part B, 21st Century	108,397.00	108,397.00	0.00
009 Title II, Part A, Teacher/Principal Train/Recruit	21,436.00	21,436.00	0.00
010 Garden Grant	0.00	35.01	-35.01
011 Services for Significant Needs Students	3,375.00	3,375.00	0.00
016 Vo Ed Tech Ed/Industrial Arts	3,789.00	3,789.00	0.00
017 Vo Ed Carl Perkins Basic Grant	3,087.00	3,087.00	0.00
018 Title I, Part A, Improving Basic Programs	67,831.00	67,831.00	0.00
033 MEC Grant	3,000.00	643.21	2,356.79
034 Allegiance	1,153.94	782.00	371.94
036 Medicaid	85,677.76	85,677.76	0.00
041 IDEA Part B (Trans from Coop)	14,971.00	14,971.00	0.00
048 Miscellaneous State Grant	150.00	150.00	0.00
049 Playground Grant	52,040.44	428.67	51,611.77
050 Wal-Mart Grant-Special Ed	2,500.00	1,978.91	521.09
Total	377,517.85	320,023.88	57,493.97



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	11,312.65	15,033.19
	1114 District Levy - Pers Prop/Mobile Homes	8,737.00	10,175.07
	1190 Penalties and Interest on Taxes	89.64	87.72
	1510 Interest Earnings	388.54	694.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		20,527.83	25,990.21

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	3,769.46	3,897.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,769.46	3,897.76

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	74,828.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	25,990.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,897.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	96,921.11	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,000.00	1,000.00
	1510 Interest Earnings	31.21	43.17
	3260 State Driver's Education Reimbursement	874.97	933.27
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,906.18</u>	<u>1,976.44</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	1,710.00	1,824.00	
			6XX Supplies and Materials	227.49	161.42	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,937.49	1,985.42	

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					4,175.33 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,976.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,985.42 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,166.35 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	63.04	86.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>63.04</u>	<u>86.46</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					10,197.91 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					86.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					10,284.37 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	1110 District Tax Levy	14,382.95	14,915.52	
	1114 District Levy - Pers Prop/Mobile Homes	11,028.47	9,916.64	
	1190 Penalties and Interest on Taxes	133.69	110.80	
	1510 Interest Earnings	99.44	20.46	
	3281 State Technology Aid	1,373.25	1,359.99	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,017.80	26,323.41	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	6,029.27	2,293.38
			6XX Supplies and Materials	50,240.61	29,917.54
			810 Dues and Fees	4,291.60	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	1,000.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				60,561.48	33,211.40

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					9,401.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					26,323.41 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					33,211.40 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,513.31 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	26,790.02	29,566.79
	1114 District Levy - Pers Prop/Mobile Homes	20,953.57	19,833.72
	1190 Penalties and Interest on Taxes	79.99	215.05
	1510 Interest Earnings	54.63	39.14
	3445 State Combined Fund School Block Grant	4,158.37	4,158.37
	3447 SB96 Combined Block Grant Reimbursement	475.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		52,512.57	53,813.07

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	0.00	2,263.00
			6XX Supplies and Materials	0.00	1,196.59
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	5,390.00	0.00
			6XX Supplies and Materials	658.00	0.00
			7XX Property and Equipment Acquisition	60,793.31	50,894.77
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,841.31	54,354.36

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	19,373.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53,813.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	54,354.36	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	18,831.73	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	57,298.48	30,325.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>57,298.48</u>	<u>30,325.43</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	49,410.07	33,564.42
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>49,410.07</u>	<u>33,564.42</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	25,426.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	30,325.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	33,564.42	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	22,187.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 85
PRC	Revenue	2015 Value	2016 Value	
046	William E Sears Foundation Scholarship			
	1510 Interest Earnings	2.54	14.33	
	1920 Contributions/Donations from Private Sources	19,700.00	0.00	
047	Al Manuel Scholarship Fund			
	1510 Interest Earnings	21.27	21.19	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		19,723.81	35.52	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85
PRC	Program	Function	Object	2015 Value	2016 Value
046	William E Sears Foundation Scholarship				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	0.00	1,000.00
047	Al Manuel Scholarship Fund				
	8XX Community Services Programs				
	33XX Community Services				
			870 Student Scholarships	350.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				350.00	1,250.00

Schedule Of Changes Worksheet					Fund Code 85
Beginning Fund Balance					26,244.07 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35.52 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,250.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					25,029.59 (5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	18,211.69	16,738.04
XX	39X	1XXX	112 Certified Teacher Staff Salaries	15,768.00	16,494.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	16,755.00	12,838.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	726,471.41	644,229.66
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	15,351.59	2,280.64
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	577.50	1,322.53
XX	XXX	26XX	41X Energy Utility Services	28,406.78	29,332.71
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	60,793.31	50,894.77
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	1,101.81	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	22,377.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	22,377.60

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	7,459.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	32,223.74
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	99,349.68
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	64,711.98	9,120.16	0.00	0.00	0.00
280	1XXX	2XX	7,130.88	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	3,087.13	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	15,299.53	0.00	0.00	0.00	0.00
Totals			90,229.52	9,120.16	0.00	0.00	0.00

99,349.68

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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0577 Alberton K-12 Schools

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	81,259.63	0.00	0.00	0.00	81,259.63
Buildings	614,166.73	0.00	50,894.77	0.00	665,061.50
Totals at Historical Cost	695,426.36	0.00	50,894.77	0.00	746,321.13
Depreciation					
Machinery and Equipment Accum	804,933.00	0.00	0.00	0.00	804,933.00
Total Accumulated Depreciation	804,933.00	0.00	0.00	0.00	804,933.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	-109,506.64	0.00	50,894.77	0.00	-58,611.87

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Transportation (27XX)	55,550.00	0.00	0.00
Total Depreciation for FY2016	55,550.00	0.00	0.00

*** Has comment.

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0577 Alberton K-12 Schools

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	88,013.39	633.88	0.00	0.00	88,647.27	0.00	88,647.27
Other Post Employment Benefits	295,460.00	105,192.00	0.00	0.00	400,652.00	0.00	400,652.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	383,473.39	105,825.88	0.00	0.00	489,299.27	0.00	489,299.27

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

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0577 Alberton K-12 Schools

Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	210,642.14	38,214.49	0.00	248,856.63
Net Pension - TRS	1,100,498.00	94,715.00	0.00	1,195,213.00